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From:

Sent: Tuesday, October 26, 2010 1:41:14 PM

To:

Cc:

Subject: RE: Protective AAR -

AAR's filed more than 3 years after the partnership return was filed are invalid under section 6227(a) unless they were filed under an extension of the section 6229 period. In the later case, the statute for filing expires 6 months after the extension ends. I.R.C. 6227(b)(2).

If the partnership-level AAR was not filed on the correct form and was not filed by the TMP it is invalid. See [Samuelli v. Commissioner](#).